



LINN COUNTY TREASURER

Michael A. Stevenson

ADMINISTRATIVE OFFICE BUILDING

930 FIRST STREET S.W. • CEDAR RAPIDS, IA 52404-2161

PROPERTY TAX DEPUTIES - Vickie L. Dippel • Thomas J. Fagan (319) 892-5550

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BASIC RULES OF THE ANNUAL TAX SALE JUNE 15, 2009

The 2009 Annual Tax Sale will be held by the Linn County Treasurer on Monday, June 15, 2009. The tax sale will begin promptly at 10:00 a.m. and continue until each parcel has been offered for sale. The location of the 2009 Annual Tax Sale will be Squaw Creek Park-Prairie Oak Lodge. This is located south of Marion, on Highway 100, west of Highway 13. Maps are included in this packet, if needed. Doors will open at 9:00 a.m. There will be a fifteen minute morning break, an hour lunch break and a fifteen minute afternoon break.

1. Registering for the Tax Sale:

The Treasurer's Office will accept registrations for the 2009 Annual Tax Sale from June 1, 2009 until June 10, 2009. Registrations will be accepted in the order received by the Treasurer's Office. The Treasurer's Office will time stamp properly completed registration forms upon receipt using the date/time machine located in the Linn County Treasurer's Office. Those received after June 10, 2009 will be returned to the sender.

The interested party must complete and sign a Tax Sale Registration Form each tax sale year, indicating your name (name you want shown on the certificate), address, phone number, e-mail address, and tax I.D. number (social security number or business number). The interested party must also complete and sign a W-9 form if one is not currently on file in the Linn County Treasurers Office. This is required by law and a certificate cannot be issued without a Tax I.D. number (TIN). If an incorrect TIN number is furnished, the IRS requires 31% of your interest earnings withheld as backup withholding for the IRS. The Treasurer's office reserves the right to prohibit anyone from registering for the tax sale.

Registration Fee:

Each purchaser is required to pay a registration fee of \$100.00. You will be issued one bidder number per Tax I.D. number. The \$100.00 registration fee must be paid at the time of registration and is nonrefundable.

Bidder/Buyer/Certificate Holder Requirement:

Effective June 1, 2009, to be authorized to register to bid or to bid at a tax sale in Iowa, a person, other than an individual, must have a federal tax identification number. Those persons using a federal tax identification number must submit with tax sale registration documents a verified 'Certificate of Existence' from the Iowa Secretary of State dated within the past six months or a copy of a "Trade Name Verified Statement" meeting the requirements of Iowa Code chapter 547, on file with the County Recorder of the county where the sale will be held.

Contact the Iowa Secretary of State for information on how to register as a legal entity in the State of Iowa or obtain a 'Certificate of Existence.'

First Floor, Lucas Building
321 E 12th St
Des Moines IA 50319
Phone: 515-281-5204
Fax: 515-242-5953
URL: www.sos@sos.state.ia.us

Contact the Linn County Recorder's Office for information on how to file a 'Trade Name Verified Statement' prior to purchasing tax sale certificates in Linn County. The Linn County Recorder's Office contact information is as follows:

Linn County Administrative Building
930 1st St SW
Cedar Rapids IA 52404
Phone: 319-892-5420
Fax: 319-892-5459

Proof of Age Eligibility:

All authorized agents/bidders/buyers/assignees must be 18 years of age or older as of June 15, 2009. The County Treasurer requires valid proof of age (i.e., driver's license or birth certificate.) Bidders and authorized agents should be prepared to show proof of age and identity upon receiving your bidder number. If proper identification cannot be produced you will not be given your assigned bidder number and taken out of the random selection program.

A tax sale Certificate of Purchase and/or a Treasurer's Deed can be set aside by the courts if it is determined that the tax sale purchaser was ineligible to bid at tax sale. The general rule is that a tax sale purchaser should never have an interest or lien in the parcel offered for sale. You should consult with your legal counsel to determine your right to bid and become a tax sale purchaser.

Registration Document Requirements:

The interested party must submit to the treasurer's office the following properly completed forms/documents to be eligible to bid at tax sale or obtain a tax sale certificate in Linn County either through purchase or assignment:

a. 'Linn County Tax Sale Registration'- The interested party must complete and sign a 'Linn County Tax Sale Registration' form for each tax sale year using the official unabbreviated Internal Revenue Service (IRS) name for the bidder name. All fields are required and must be properly completed for the registration to be accepted by the Linn County Treasurer's Office.

b. 'W-9'- The interested party must complete and sign a 'W-9' form if one is not currently on file in the Treasurer's Office or if the bidder information has changed. The official unabbreviated IRS bidder name must be entered on this form. This information is required to issue an accurate 1099-INT statement with the appropriate social security number or taxpayer identification number. Non-resident aliens and foreign businesses must complete and sign a 'W-8BEN' form rather than a 'W-9' form. Non-resident aliens and foreign businesses will be subject to a percentage of U.S. Federal tax withholding on interest income earned.

c. 'Certificate of Existence' from the Iowa Secretary of State- The interested party, who is registering for a person other than an individual, must obtain a 'Certificate of Existence' from the

Iowa Secretary of State's Office and submit the aforementioned certificate with the properly completed registration forms.

OR

'Trade Name Verified Statement' on file with the Linn County Recorder's Office-The interested party, who is registering for a person other than an individual, must obtain a copy of a 'Trade Name Verified Statement,' meeting the requirements of Iowa Code chapter 547, on file with the county recorder of the county where the person wishes to bid or where the property that is the subject of the tax sale certificate is located.

2. Electronic Devices Prohibited:

Cellular phones, pagers, tape recorders, camcorders, and other audible electronic devices are to be turned off during the sale. A violation by the use of electronic devices will result in the disqualification of the bidder. Laptop or notebook computers are allowed only if they are operated from battery packs.

3. Bidding at the Tax Sale:

The bidder number card will be given out the morning of the tax sale between 9 and 10:00 a.m. Each bidder may hold up to 10 bidder number cards. The bid cards **must** be returned to the Treasurer's staff on duty upon conclusion of your bidding. Failure to return your bid card will result in a fee of \$5.00 per card added to the total due.

Bidders are not allowed to reserve seating for other individuals or groups. If you are observing the tax sale, you will not be allowed to sit in the area assigned for tax sale bidders. A separate area will be designated for this use. All bidders will be asked to take a seat first. You will then be called up to the table with your representatives to be given your bidder number. Each bidder will be handed their card or cards. If the bidder has not reported to the Treasurer's staff and picked up their bidder card(s) by 10:00 their number(s) will be deleted from the random selection program.

Delinquent taxes will be published on the first Thursday in June (June 4, 2009) Publication will be in the Cedar Rapids Gazette at 500 3 Ave SE, Cedar Rapids IA 52401, 319-398-8211. Contact the Gazette for a copy of this listing. Parcels with delinquent taxes will be offered in numerical sequence by item number within each taxing district, as reflected in the official tax sale publication, which is first all areas within Linn County, then, the City of Cedar Rapids, and finally mobile homes.

It is the bidder's responsibility to be prepared for the sale and to know the item number(s) within each district for the corresponding legal description(s) upon which he/she intends to bid.

Bidder numbers will be entered into the tax sale program prior to the start of the sale. We will be choosing a bidder number by computer for each parcel, no matter what amount is past due.

Each item will be offered for sale to the bidder selected by the computer program beginning with an opening bid of 100% undivided interest. If there is more than one bidder interested in the same property, bidders may bid downward a percentage of undivided interest. The bid-down percentage will give the winning bidder an undivided interest in the property upon issuance of a treasurer's tax sale deed. A bid-down will range in whole percentage points from 99% to 1%. Should you take deed you would only own that much interest in the property and the owner would still own the remainder. You still pay the full amount of the tax and if redeemed, you receive your original investment plus the 2% per month interest.

The Treasurer will announce the bidder selected in the computer pick for each item number. The bidder selected at random must immediately accept the purchase of the item by announcing "sold" or refuse the item by announcing "pass", in which case another bidder will be randomly selected. The Treasurer will call the number **3** times. If no response, he will reset the computer pick and call another bidder number. A response of "sold" to the Treasurer results in an obligation on the part of the bidder to pay for the certificate.

It is a prohibited practice for bidders to respond 'pass' or 'sold' for any bidder number called by the auctioneer other than their own. A violation of this policy by responding to another number or alerting associated bidders that their number has been called may result in all items purchased by the bidder and associated bidders being re-offered to other bidders present. This prohibited practice may also result in disqualification from the sale for both the bidder and all associated bidders.

All tax sale purchases are final. There will be no changes after the sale.

4. Purchasing Tax Sale Certificates:

Full payment must be received by June 26, 2009. Failure to receive payment will cancel the purchase of the tax sale certificate(s). If this happens, the delinquent taxes will be sold again at the next adjourned tax sale. The amount collected will include all delinquent taxes, special assessments, annual assessments, interest, publishing cost and a fee of \$30.00 for each certificate issued to you.

Payment must be in the form of a personal check, business check, money order, cashier check, credit card, or any form of guaranteed funds for the exact amount of the purchase. No two-party checks will be accepted for payment. You will be notified by e-mail as to the amount due within four days. If a tax sale buyer's check does not clear his/her bank account, (i.e., non-sufficient funds, account closed, etc., the buyer will have five business days following notification from the treasurer to repay with guaranteed funds or the tax sale certificate(s) will be cancelled. A \$30.00 service fee will be assessed for each check returned unpaid. The county treasurer reserves the right to require guaranteed funds for any future payments from the tax sale buyer.

Please allow up to fifteen business days to receive your certificate(s). This allows the Treasurer's staff time to complete posting of records, editing of certificates and balancing the proceeds received from the tax sale.

The tax sale certificate of purchase does not convey title to the purchaser. The titleholder of record or other interested party retains the right to redeem within a specified period of time, depending on the type of tax sale certificate. If the sale remains unredeemed after the statutory period has expired, the purchaser may begin proceedings to obtain a tax deed to the parcel.

5. Notification to Titleholder of Tax Sale:

For each parcel on which taxes were sold, the County Treasurer shall mail notification to the current titleholder, according to the mailing address on file in the Treasurer's Office, of the sale of delinquent taxes on the property. This notice will be sent by regular mail within fifteen days from the date of the annual tax sale or any adjourned tax sale. This notice may result in early redemption.

6. Reimbursement of a Tax Sale Redemption:

You will be notified by e-mail each week as to the certificate number and year of the tax sale that has been redeemed.

A redeemed tax sale will include the following:

- a. The original tax sale amount, including the \$20.00 certificate fee paid by the buyer at the time of the sale.
- b. Interest in the amount of 2% per month, beginning with the month of the sale to the month of redemption, calculated against the amount for which the item was sold. Each fraction of a month will count as a whole month.
- c. Subsequent tax payments paid and properly reported by the certificate holder as an addition to the sale, with interest in the amount of 2% per month, beginning with the month the subsequent payment is posted to the county system to the month of redemption. Each fraction of a month will count as a whole month.
- d. Valid costs incurred by the certificate holder of record and posted to the county system for action taken toward obtaining a tax sale deed. Costs not posted to the county system before redemption shall not be collected by the County Treasurer.

Upon surrender of the tax sale certificate for a redeemed tax sale, either in person or by mail, the Linn County Treasurer's Office will issue the certificate holder a check in the amount of the redemption.

If the original certificate of purchase has been lost or destroyed, a duplicate can be obtained from the Linn County Treasurer's office at a cost of \$20.00 for taxes bought June 2006 and after. For taxes bought prior to June 2006 the cost is \$10.00, per certificate.

At the end of the calendar year, the County Treasurer's will issue a 1099-INT form to you and file a report with the Internal Revenue Service for the accumulated interest paid to you during the calendar year. You will need to use this information when filing your Federal and State Income Tax returns.

7. Payment of Subsequent Taxes:

A certificate holder may pay subsequent delinquent tax and special assessments, and annual specials on the same parcel(s) on which he or she holds the tax sale certificate. The Treasurer's Office will accept payments for these beginning fourteen days following the date from which an installment becomes delinquent. Only items delinquent in the current fiscal year or a prior year may be paid as subsequent. The purchaser must inform the Treasurer's Office of the subsequent payment so it is paid and recorded properly. Subsequent tax payments not properly reported will be treated as voluntary payments and will be omitted from redemption calculations. Payment for subsequent taxes must be received in the Linn County Treasurer's office by the last business day of the month or additional penalty will apply. If a tax sale buyer's check for subsequent taxes and/or special assessment does not clear his/her bank account, (i.e. non-sufficient funds, account closed, ect.,) the subsequent delinquent tax and/or special assessment payment will be cancelled. The buyer may repay with guaranteed funds. A \$30.00 service fee will be assessed for each check returned unpaid. The county treasurer reserves the right to require guaranteed funds for any future payment from the tax sale buyer.

8. Assignment of a Tax Sale Certificate:

The tax sale certificate of purchase may be assigned by endorsement of the certificate and entry in the Treasurer's Register of Tax Sales. A certificate cannot be assigned to a person, other than a municipality, who is entitled to redeem. An assignment is not considered valid until posted to the county's system by the Treasurer. A certificate cannot be assigned to another buyer who has redemption rights, except when the assignment is to a municipality. The assignor may not assign a certificate of purchase to more than one assignee/buyer number. Upon entry in the Treasurer's Register of Tax Sale it shall vest in the assignee all the right and title of the

assignor; except, when a county held certificate is assigned, the assignee has only three years from the date of assignment to qualify for a deed. Please contact the Linn County Treasurer's office if you desire to assign a certificate. The assignment fee is \$100.00 per certificate.

When a buyer request the Treasurer to record a change, other than the mailing address and telephone number, it is considered an assignment and the \$100.00 assignment fee is charged. This includes a change in the buyer's name, buyer's number or federal identification number. Failure to provide the correct federal identification number or social security number at the time of purchase will result in a charge of \$100.00 for each certificate purchased.

9. 90 Day Notice of Right of Redemption Affidavit:

Service is completed when the certificate holder files the 90 Day Notice of Right of Redemption affidavit with the County Treasurer. The certificate holder is responsible for determining the status of a tax sale before serving the Notice of Expiration of Right of Redemption upon persons who have a recorded interest in the property. Service must be compliant with the law in effect at the time of the tax sale.

a. Regular Tax Sale:

A tax sale certificate holder may serve a Notice of Expiration of Right of Redemption after one year and nine months from the date of sale.

b. Public Bidder Sale:

A tax sale certificate holder may serve a Notice of Expiration of Right of Redemption after nine months from the date of sale.

If after three years have elapsed from the date of the sale, a tax sale certificate holder has failed to file a 90 Day Notice of Right of Redemption affidavit, which qualifies the tax sale certificate holder to obtain deed, the County Treasurer will cancel the tax sale, per Code of Iowa 446.37.

10. Statement of Cost:

The tax sale certificate holder or his/her agent or attorney must file a Statement of Costs with the 90 Day Notice of Right of Redemption affidavit certifying the type and amount of authorized cost incurred. Authorized costs are defined in Section 447.13, Code of Iowa as amended and include the cost of serving the notice, including the cost of sending certified mail notices, the cost of publication if publication is required, and the cost of a record search. Attorney fees are not authorized costs. By section 447.12 of the Code of Iowa, costs cannot be filed with the County Treasurer prior to the filing of the 90 Day Notice of Right of Redemption affidavit with the County Treasurer. The Linn County Treasurer requires proof that the costs are valid.

11. Tax Sale Deed:

To request a tax sale deed, return the certificate of purchase and remit the appropriate deed issuance fee and recording fee to the Linn County Treasurer's Office. The fee for the issuance of a tax sale deed is \$25.00 and \$17.00 for Recorder's to record the deed per parcel, and must be received with the tax sale certificate before issuance. Deed must be picked up within 90 days from issue date or the deed will be cancelled.

12. Erroneous Tax Sale or Assignment:

If it is determined that any parcel was erroneously sold, the certificate of purchase will be cancelled. The certificate holder is required to return the certificate of purchase and will be reimbursed the principal amount of the investment. Interest will not be paid. Failure to comply

with notice from the Treasurer's Office to cancel a certificate will result in the certificate holder's prohibition from again bidding at the annual tax sale.

13. Abandoned Property or Vacant Lots:

Iowa law permits a county or city to purchase or require an assignment to a tax sale certificate for an abandoned property or vacant lot. The county or city is required to file a verified statement with the county treasurer that the property is abandoned or a vacant lot. This is in regards to Code of Iowa Section 446.19A as amended.

14. Public Nuisance Sale:

If the Board of Supervisors or a City Council has adopted an ordinance under the provisions of 446.19B, allowing a public nuisance tax sale of abandoned property, The Treasurer may offer separately at tax sale, those items certified to the County Treasurer by the county or city as abandoned property. The verified list of parcels and a declaration of abandonment shall be published at the same time and in the same manner as the regular delinquent tax list under the provisions of 446.9. On the day of the regular tax sale, or any adjournment thereof, the Treasurer shall separately offer these parcels. Notwithstanding any provision of the code to the contrary, the purchase shall not be for less than 100% interest in each parcel.

a. Bidder Requirements:

In order to be eligible to bid at the Public Nuisance Sale, the bidder shall enter into a rehabilitation agreement with the county or city as appropriate, to demonstrate the intent to rehabilitate the property for use as housing if the property is not redeemed. If after receiving deed, the purchaser finds that the building is not suitable for rehabilitation, the deed holder any request from the city or county as appropriate, permission to remove or demolish the building or structure. When a parcel is offered at the Public Nuisance Sale, and no bid is received, the County shall, through its' county treasurer, bid for the parcel, the total amount due as outlined in 446.19B.7.

b. Public Nuisance Notice of Expiration Proceedings:

The certificate holder may start the notice of expiration proceedings three months from the date of the tax sale under the provisions of 446.19B, as set forth in 447.9. If no affidavit of service of notice of expiration proceedings has been served on the county treasurer within one year, the certificate shall be canceled. The provisions of Sec. 446.31 regarding cancellation shall apply. Public nuisance certificates may be assigned with the same rules as any regular tax sale certificate. [Sec. 446.19B—Public Nuisance Tax Sale—Rehabilitation for use as housing.] "Abandoned property" is defined in 446.19A, and "public nuisance" is defined in 657A.1.

This document has been prepared to provide general information and guidelines relative to tax sales, assignments and tax sale redemptions. It is not an all-inclusive listing of statutory requirements, procedures or policy, nor is it to be construed as a legal opinion of statutes governing tax sales. Refer to Section 446 in the Code of Iowa pertaining to Tax Sales.

To protect your interest as a tax sale buyer and to determine your legal rights and remedies, we recommend that you consult you legal counsel. Failure to comply with any of these rules will result in disqualification in current and/or future tax sales.

The County Treasurer will be glad to answer questions before the tax sale begins. No questions will be answered during the sale.

The dates of the Adjourned Tax Sales are listed below:

ADJOURNED TAX SALE CALENDAR

August 10, 2009
October 5, 2009
December 7, 2009
January 25, 2010
March 22, 2010
May 17, 2010

All Adjourned Tax Sales are held at the Linn County Treasurer's Office located at:
Linn County West
2500 Edgewood Rd SW
Cedar Rapids IA 52404

LINN COUNTY
TAX SALE REGISTRATION

BIDDER # _____

June 15, 2009

ANNUAL TAX SALE AND SUBSEQUENT ADJOURNMENTS THEREOF

The undersigned do hereby register as bidder(s) at the Linn County Annual Tax Sale to be held June 15, 2009, and subsequent adjournments thereof, and have received a copy of "LINN COUNTY BASIC RULES OF THE ANNUAL TAX SALE", and hereby acknowledge and agree that by placing a bid at the annual tax sale or subsequent adjournments, the undersigned will comply with and be bound by the terms and conditions therein.

Date _____
Name(s) _____
Address _____

Tax ID # _____
Signature _____

Representative attending the sale _____

County of Residence _____

State of Residence _____

Telephone # _____

E-mail address _____

W-9 Completed or On File

Certificates to be Mailed or Picked Up

Have you registered here before? Yes or No

****NOTE: ALL TAX SALE CERTIFICATES OF PURCHASE AND TAX SALE DEEDS WILL BE ISSUED IN THE NAME(S) AS SHOWN ABOVE, WHICH MUST BE THE SAME AS ON W-9 FORM. THIS MUST BE THE SAME NAME AS THE OFFICIAL UNABBREVIATED I.R.S. NAME.**

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

OR

Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

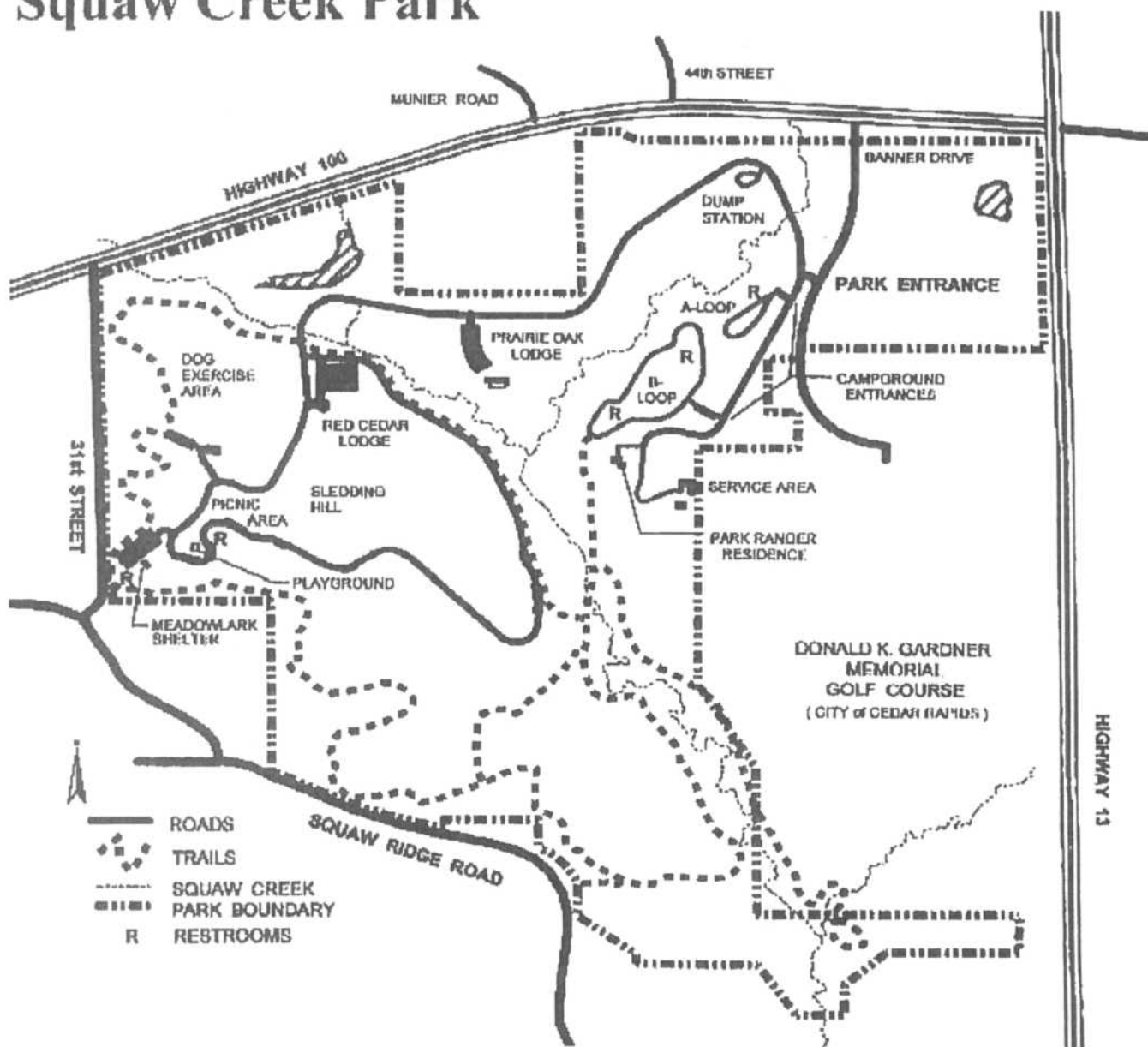
- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

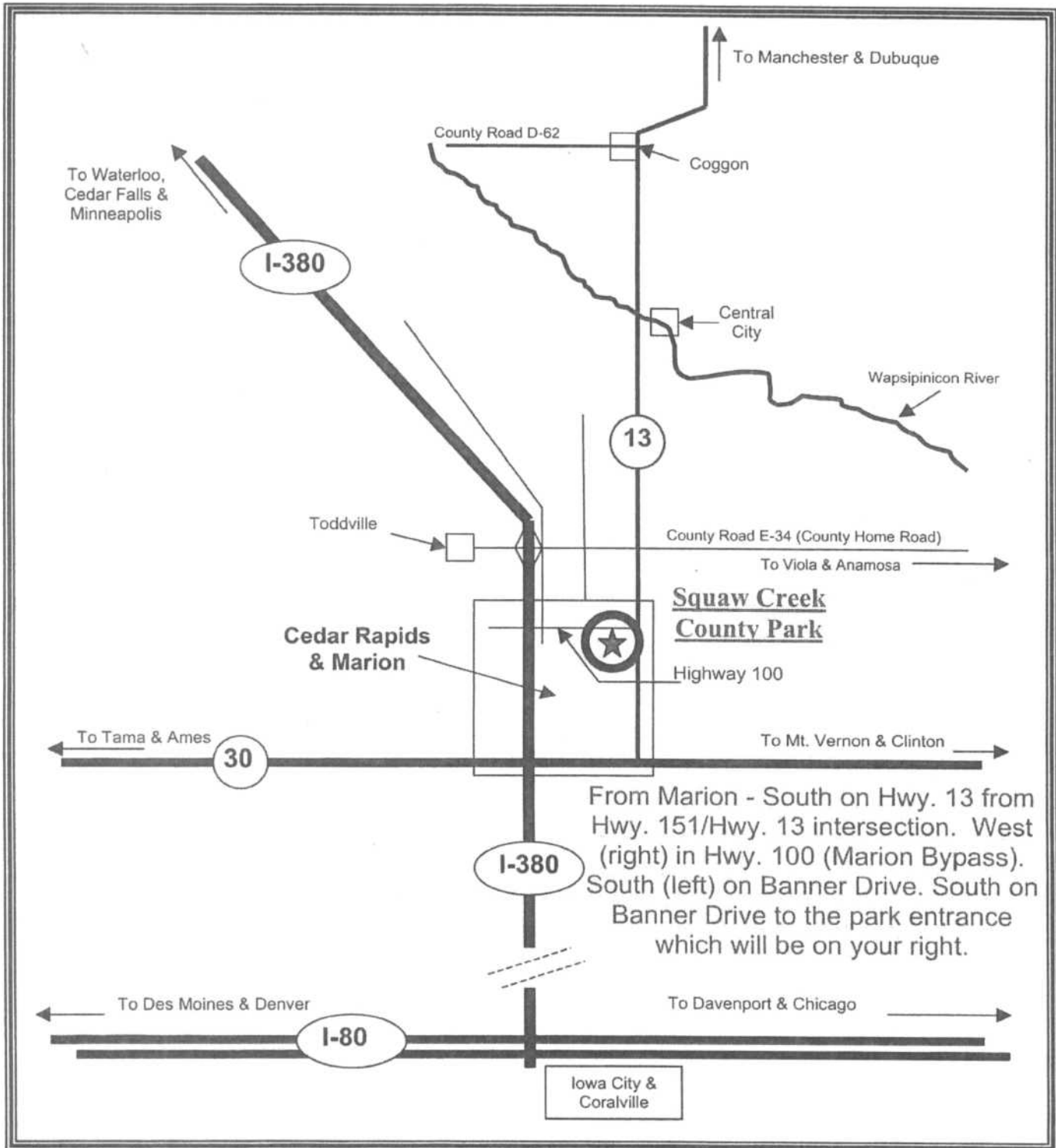
Squaw Creek Park



1890 County Home Road
 Marion, IA 52302-9753
 (319) 892-6450
 FAX - (319) 892-6494
conservation@linncounty.org
www.LinnCountyParks.com



Regional Directions to Squaw Creek County Park



1890 County Home Road
Marion, IA 52302-9753
(319) 892-6450, FAX - (319) 892-6494
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